

आयकर अपीलीय अधिकरण, हैदराबाद पीठ में
IN THE INCOME TAX APPELLATE TRIBUNAL
HYDERABAD BENCHES "A", HYDERABAD

BEFORE
SHRI RAMA KANTA PANDA, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER

आ.अपी.सं / ITA No. 454/Hyd/2022
(निर्धारण वर्ष / Assessment Year: 2019-20)

Sanjeeva Reddy Talla, Vs. The Deputy Commissioner
Pudur Village, of Income Tax,
Medchal Mandal, Central Circle-1(3),
[PAN No. AMAPT7393R] Hyderabad

अपीलार्थी / Appellant

प्रत्यर्थी / Respondent

निर्धारिती द्वारा / Assessee by: Shri K.C.Devdas, AR
राजस्व द्वारा / Revenue by: Shri KPRR Murthy, DR

सुनवाई की तारीख/Date of hearing: 21/12/2022
घोषणा की तारीख/Pronouncement on: 27/12/2022

आदेश / ORDER

PER K. NARASIMHA CHARY, JM:

Aggrieved by the order dated 20/07/2022 passed by the learned Commissioner of Income Tax (Appeal)-11, Hyderabad ("Ld. CIT(A)"), in the case of Sanjeeva Reddy Talla ("the assessee") for the assessment year 2019-20, assessee preferred this appeal.

2. Pursuant to the search and seizure operations under section 132 of the Income Tax Act, 1961 (for short "the Act") on 13/02/2019 a cash of Rs. 1,31,11,000/- was found at the residence of the assessee. Assessee filed the return of income on 01/03/2021 declaring NIL income, but

learned Assessing Officer treated the entire cash that was found during the search as cash under section 69A of the Act and passed the order under section 143(3) of the Act on 09/06/2021.

3. Aggrieved by such an order, assessee preferred appeal before the learned CIT(A). It could be seen from the orders of the learned CIT(A) that the assessee did not co-operate with the disposal of the matters on merits and in spite of granting several adjournments, he failed to comply with the requirements of the notice but instead went on seeking adjournments. learned CIT(A), therefore, drew an inference that the assessee had no intention to proceed with the merits of the case and that is the reason why he was dodging with the matter. Learned CIT(A), therefore, thereafter proceeded with the matter and decided it ex parte dismissing the appeal.

4. Assessee is therefore, before us in this appeal stating that no proper opportunity of hearing was granted to him and as a matter of fact, an application for adjournment was filed on 6/7/2022 requesting for fifteen days, but without considering the same the learned CIT(A) disposed of the matter ex parte.

5. It is the submission on behalf of the assessee that due to the prevailing Covid pandemic situations, the assessee could not pursue the remedies diligently and given an opportunity he is ready to cooperate with the disposal of the appeal before the learned CIT(A) on merits. Learned DR brought our attention to the several dates of hearing enumerated by the learned CIT(A) in the order and submitted that sufficient opportunity was accorded to the assessee in the appeal, but the assessee could not avail the same.

6. We have gone through the record in the light of the submissions made on either side. Record speaks that half a dozen notices were issued to the assessee after filing of the appeal before the learned CIT(A) and the assessee went on requesting for the time and did not pursue the remedies diligently. However, it cannot be denied that the appeal was preferred during the pandemic period. Though the learned CIT(A) referred to the merits of the case, the fact remains that the assessee did not put forth his case before the learned CIT(A) for affective adjudication.

7. Having regard to the facts and circumstances of the case, we are of the considered opinion that affording an opportunity to the assessee will meet the ends of justice and with that view of the matter, we set aside the impugned order and restore the appeal to the file of the learned CIT(A) for disposing them of according to law, after affording an opportunity to the assessee. We make it amply clear to the assessee that it is the final opportunity and no further opportunity would be afforded to him. We direct and order so.

8. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on this the 27th day of December, 2022.

Sd/-

(RAMA KANTA PANDA)
ACCOUNTANT MEMBER

Hyderabad, Dated: 27/12/2022

TNMM

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Copy forwarded to:

1. Sanjeeva Reddy Talla, C/o. B. Narsing Rao & Co., Chartered Accountants, Plot No. 554, Road No. 92, Jubilee Hills, Hyderabad.
2. The Deputy Commissioner of Income Tax, Central Circle-1(3), Hyderabad.
3. CIT(Appeal)-11, Hyderabad.
4. Pr.CIT(Central)-Hyderabad.
5. DR, ITAT, Hyderabad.
6. GUARD FILE

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ASSISTANT REGISTRAR
ITAT, HYDERABAD